

A N  
A C T  
F O R

Continuing and Amending several  
Laws heretofore made, relating  
to His Majesty's Revenue, and for  
the more effectual Preventing of  
Frauds in His Majesty's Customs  
and Excise.



D U B L I N :

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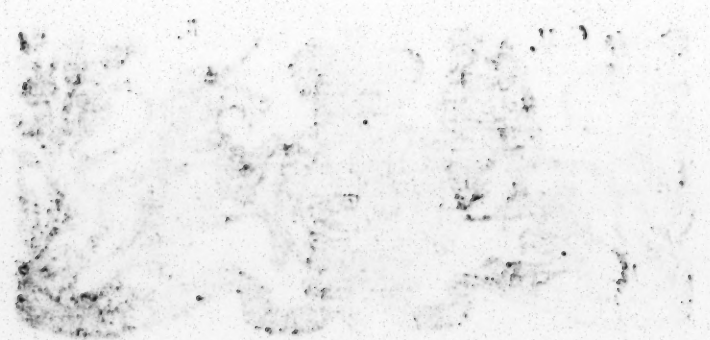
CHAS  
VII  
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A N

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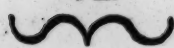
1844

Committee and /mending several  
laws heretofore made, relating  
to the subject of Revenue, and for  
the more effectual procuring of  
the same in His Majesty's Customs  
and Excise.



By Command of His Majesty  
The Lords of the Treasury  
In Council





A N  
A C T  
F O R

Continuing and Amending several Laws  
heretofore made, relating to His Ma-  
jesty's Revenue, and for the more  
effectual Preventing of Frauds in His  
Majesty's Customs and Excise.

C H A P. VI.

**W**H E R E A S the several Statutes  
herein after Mentioned, have been  
found to be of general Use, but are now  
near Expiring; Be it Enacted by the King's  
Most Excellent Majesty, by, and with the  
Advice and Consent of the Lords Spiritual  
and



CHAP. and Temporal and Commons in this pre-  
 VI. sent Parliament assembled, and by the Au-  
 thority of the same, That an Act of Par-  
 liament, made in this Kingdom, in the  
 Sixth Year of His late Majesty King  
 George the First, intituled, An Act for the  
 more Effectual Preventing the Running of Goods,  
 and for the further Preventing of Frauds Com-  
 mitted in His Majesty's Customs; and One o-  
 ther Act of Parliament, made in this  
 Kingdom, in the Twelfth Year of the  
 Reign of His late Majesty King George  
 the First, intituled, An Act to prevent the  
 Fraudulent and Clandestine Importing of Goods;  
 and also such parts of One other Act of  
 Parliament made in this Kingdom, in the  
 Seventh Year of His present Majesty's  
 Reign, intituled, An Act for Continuing and  
 Amending an Act, intituled, *An Act for the more  
 Effectual Preventing several Frauds and Abuses  
 Committed in His Majesty's Customs and Excise, and  
 for Settling the Rates of Certain Goods and Merchan-  
 dizes not Particularly Valued in the Book of Rates;*  
 and for Continuing and Amending, an  
 Act, intituled, An Act for the better Secur-  
 ing and Collecting His Majesty's Revenue; and  
 also for Preventing Frauds in the Collection  
 thereof; as are not altered by an Act of  
 Parliament made in this Kingdom, in  
 the Eleventh Year of His present Majes-  
 ty's Reign, intituled, An Act for Continu-  
 ing and Amending several Laws heretofore  
 made,



made, relating to His Majesty's Revenue, and C H A P. VI.  
the more Effectual Preventing the Running of  
Goods; and also so much of that Part of One  
other Act of Parliament made in the Ninth  
Year of His present Majesty's Reign, In-  
titled, An Act for Continuing and Amending  
several Statutes now near Expiring, Whereby it  
is Enacted, That Where any Goods, Ex-  
ciseable, shall be Unshipped or Landed out  
of any Vessel or Boat, not exceeding the  
Burthen of Twenty five Tuns, not being  
in Leak or Wreck, before due Entry made  
of such Vessels or Boats, and of all the  
said Goods, at the Custom-house, or Place  
allothed for Landing, Where such Vessel  
or Boat shall happen to Unship or Unlade,  
or at any unlawful Hours, or Without  
the Knowledge, Privity, or Consent of the  
proper Officer or Officers who should have  
Attended the Unlading of such Goods,  
all such Vessels and Boats, together with  
their Tackle and Furniture, shall be For-  
feited, Which said Forfeiture may be Sued  
for, and Recovered in such Manner and  
Form, as is mentioned in an Act made  
in the Fourteenth Year of the Reign of  
King Charles the Second, Intitled, An Act  
for the Settling of the Excise or New Impost  
upon His Majesty, His Heirs and Successors,  
according to the Book of Rates therein in-  
serted, With like Remedy of Appeal, as is  
not Altered or Repealed by an Act made  
in



CHAP. in the Twenty ninth Year of His Present  
 VI. Majesty's Reign, Intituled, An Act for Con-  
 tinuing and Amending several Laws heretofore  
 made, relating to His Majesty's Revenue, and  
 for the more effectual Preventing of Frauds in  
 His Majesty's Customs and Excise; and like-  
 wise such Parts of One other Act of Par-  
 liament made in this Kingdom, in the first  
 Year of His Present Majesty's Reign, In-  
 tituled, An Act for the more effectual Pre-  
 venting several Frauds and Abuses committed  
 in His Majesty's Customs and Excise, and for  
 Settling the Rates of certain Goods and Mer-  
 chandizes, not particularly Valued in the Book  
 of Rates, as are not Altered or Repealed  
 by an Act of Parliament, made in the  
 Third Year of His Present Majesty's Reign,  
 Intituled, An Act for the Encouragement of  
 Tillage, and better Employment of the Poor;  
 and also for the more effectual putting in  
 Execution an Act, Intituled, An Act to  
 Encourage the Draining and Improving of  
 Boggs, and unprofitable low Grounds, and for  
 Easing and Dispatching the Inland Carriage and  
 Conveyance of Goods from one Part to another  
 within this Kingdom; and also for laying sever-  
 al Duties upon Coaches, Berlins, Chariots,  
 Calashes, Chaises and Chairs, and upon Cards  
 and Dice, and upon Wrought and Manufactured  
 Gold and Silver Plate, Imported into, or Made  
 in Ireland, for the Purposes therein men-  
 tioned; and also, for Repealing the Duties  
 payable



payable upon the Exportation of Wool, Bay C H A P.  
 Yarn, and Woollen Yarn, out of this Kingdom VI.  
 for *England*; and likewise such Parts of One  
 other Act of Parliament made in this King-  
 dom, in the Fifth Year of His Present  
 Majesty's Reign, Intituled, An Act for the  
 better Securing and Collecting His Majesty's Re-  
 venue, as are not Altered or Repealed by  
 an Act of Parliament made in the Seventh  
 Year of His Present Majesty's Reign, In-  
 tituled, An Act for Continuing and Amending an  
 Act, Intituled, An Act for the more effectual Pre-  
 venting several Frauds and Abuses committed in  
 His Majesty's Customs and Excise, and for Set-  
 tling the Rates of certain Goods and Merchan-  
 dizes, not particularly Valued in the Book of  
 Rates; And for Continuing and Amend-  
 ing an Act, Intituled, An Act for the better  
 Securing and Collecting His Majesty's Revenue,  
 and also for preventing Frauds in the Collection  
 thereof, except so much thereof, as inflicts any  
 Penalty upon any Person who shall Assault or  
 Beat any Revenue Officer, or his Assistants, or  
 who shall Rescue or Carry away, or Procure to  
 be Rescued or Carried away any Exciseable  
 Goods; And also such Parts of the said  
 Act, made in the Eleventh Year of His  
 Present Majesty's Reign, Intituled, An Act  
 for Continuing and Amending several Laws  
 heretofore made, relating to His Majesty's Re-  
 venue, and the more effectual Preventing the  
 Running of Goods, as are not Altered by an  
 Act of Parliament made in the Thirteenth



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**Year of his present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore made, relating to His Majesty's Revenue, and the more effectual Preventing Frauds in His Majesty's Customs and Excise; And also by an Act of Parliament made in the Twentry third Year of the Reign of his present Majesty, Intituled, An Act for Continuing and Amending several Laws heretofore made, relating to His Majesty's Revenue, and for the more effectual Preventing of Frauds in His Majesty's Customs and Excise; And also such Parts of the said Act, made in the Thirteenth Year of his present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore made, relating to His Majesty's Revenue, and the more effectual Preventing of Frauds in His Majesty's Customs and Excise, as are not altered by an Act of Parliament made in the Fifteenth Year of his present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore made, relating to His Majesty's Revenue, and the more effectual Preventing Frauds in His Majesty's Customs and Excise; And also the said Act, in the Fifteenth Year of his present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore made, relating to His Majesty's Revenue, and the more effectual Preventing Frauds in His Majesty's Customs and Excise; and likewise**



likelike such parts of One other Act of CHAD  
 Parliament made in this Kingdom, in VI.  
 the Seventeenth Year of his present Ma-  
 jesty's Reign, Intituled, An Act for Continuing  
 and Amending several Laws heretofore made, re-  
 lating to His Majesty's Revenue, and for the  
 more effectual Preventing of Frauds in His Ma-  
 jesty's Customs and Excise, as are not Alter-  
 ed or Repealed by the said Act, passed in  
 the Twenty-third Year of his present  
 Majesty's Reign, Intituled, An Act for Con-  
 tinuing and Amending several Laws heretofore  
 made, relating to His Majesty's Revenue, and  
 for the more effectual Preventing of Frauds in  
 His Majesty's Customs and Excise; And also  
 such part of an Act made in the Nine-  
 teenth Year of his Majesty's Reign, In-  
 tituled, An Act for Continuing and Amending  
 several Laws heretofore made, relating to His  
 Majesty's Revenue, and for the more effectual  
 Preventing of Frauds in His Majesty's Customs and  
 Excise, as are not Altered or Repealed by  
 an Act, passed in the Twenty-third Year  
 of his present Majesty's Reign, Intituled,  
 An Act for Continuing and Amending several  
 Laws heretofore made, relating to His Majesty's  
 Revenue, and for the more effectual Prevent-  
 ing of Frauds in His Majesty's Customs and  
 Excise; And likelike such parts of another  
 Act of Parliament made in this King-  
 dom, in the Twenty-first Year of his pre-  
 sent Majesty's Reign, Intituled, An Act for  
 S Continuing



**CHAPTER VI.** Continuing and Amending several Laws heretofore made, relating to His Majesty's Revenue, and the more effectual Preventing of Frauds in His Majesty's Customs and Excise, as are not altered or Repealed by the said Act, made and passed in the Twenty-third Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore made, relating to His Majesty's Revenue, and for the more effectual Preventing of Frauds in His Majesty's Customs and Excise; And also the said last recited Act, made in the Twenty-third Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore made relating to His Majesty's Revenue, and for the more effectual Preventing of Frauds in His Majesty's Customs and Excise; As likewise the said Act, made in the Twenty-ninth Year of His present Majesty's Reign, Intituled, An Act for Continuing and Amending several Laws heretofore made, relating to His Majesty's Revenue, and for the more effectual Preventing of Frauds in His Majesty's Customs and Excise; shall be and remain in full Force, for the Term of Two Years from the Twenty-fifth Day of March, One thousand seven hundred and fifty-eight, and from thence to the End of the then next Session of Parliament, and no longer. And that so much of an Act, passed in the Twenty-fifth



Sixth Year of the Reign of His Majesty, **CHAP. VI.**  
**Intituled,** An Act for Continuing and  
 Amending several Laws heretofore made, re-  
 lating to His Majesty's Revenue, and for the  
 more effectual Preventing of Frauds in His Ma-  
 jesty's Customs and Excise, as is not men-  
 tioned to be for Continuing any Statute  
 Act or Acts, Clause or Clauses, in any  
 former Act or Acts, shall and may be re-  
 vived, and be of equal force to all Statutes  
 and Purposes, as if the same, and every  
 Clause and Paragraph thereof (except as  
 aforesaid) were expressly Enacted, and shall  
 be and remain in full force for Two  
 Years from the Twenty-fifth Day of  
 March, One thousand seven hundred and  
 fifty-eight, and from thence to the End of  
 the then next Session of Parliament, and  
 no longer.

And whereas the clandestine and ille-  
 gal Importation of Tea has of late  
 greatly increased, to the great Detriment  
 of His Majesty's Revenue, and the said  
 Trader; Be it Enacted by the Authority  
 aforesaid, That from and after the Twen-  
 ty-fifth Day of March, One thousand se-  
 ven hundred and fifty-eight, all Tea which  
 shall be Seized and Condemned, for being  
 Run, or intended to be Run into this  
 Kingdom, shall, within ten Days after  
 Condemnation (if there shall be no Ap-  
 peal)



CHAP.

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(peal) and in Case of an Appeal, within  
 five Days after the Sentence of Con-  
 demnation shall have been Affirmed, or the  
 Appeal Dismissed, be Publickly and Open-  
 ly Burned, in the Presence of the Collector,  
 or Surveyor of the Port, or other Officer  
 of the District where such Tea shall be  
 Seized and Forfeited, to be for that Pur-  
 pose named and appointed by the Chief  
 Commissioners of His Majesty's Revenue;  
 And in case such Collector, Surveyor, or  
 other Officer, thereunto appointed as afore-  
 said, shall neglect, or refuse to attend,  
 and cause such Tea to be Burned as a-  
 foresaid, every such Collector, Surveyor or  
 other Officer, shall forfeit his Employ-  
 ment in the Revenue, and the Sum of  
 Ten Pounds, to be Recovered by Civil Bill,  
 before the Justice or Justices of Assize for  
 the County wherein such Port or District  
 lies, and in the County of Dublin before  
 such Judge, or such of His Majesty's  
 Council, as shall attend at the Quarter  
 Sessions to be held for the said County,  
 and in the County of the said City before  
 the Recorder of the said City, in a Sum-  
 mary Way by Civil Bill, in the same  
 Manner as the same might be Recovered  
 before the Justices of Assize in the several  
 Counties of this Kingdom by Virtue of  
 this Act, by any Person who shall first  
 Sue for the same, provided such Suit be  
 Commenced



Commenced at the next Assizes or Sessions, or before the Recorder, within six Months after such Neglect or Refusal, and not otherwise. CHAP. VI.

And in Order that the Officers of His Majesty's Revenue, and other Persons Seizing such Tea, may not be deprived of the Reward to which they are Intitled, as the Law now stands, for Seizing of Tea Illegally Imported; Be it Enacted by the Authority aforesaid, That every Officer, or other Person, who shall Seize any Tea Clandestinely Imported into this Kingdom, without paying the Duties due and payable to His Majesty for the same, shall, upon the Condemnation and Burning such Tea, be paid by the Collector, or Head Officer of the District, out of the Revenue belonging to His Majesty, and out of the Revenue appropriated to the Use of the Hempen and Flaxen Manufactures of this Kingdom proportionably, a Sum of Money, which the said Collector, or other Head Officer of the Port or District where such Tea shall be Burned, shall Judge to be Equal in Value to one Moiety of the Tea so Seized and Forfeited as aforesaid, not exceeding Two Shillings per Pound for Green, and One Shilling and Six Pence per Pound for Bohea Tea.

I

And



CHAP. VI. And be it further Enacted by the Authority aforesaid, That a Penalty of Twelve Shillings per Pound for Green, and Nine Shillings per Pound for Bohea Tea, over and above all other Penalties already Inflicted by Law, shall be, and are hereby Laid and Imposed on every Carrier, Walker, Retailer, Grocer, or other Person in whose Custody Tea clandestinely Imported shall be found, One Moiety thereof to the Use of His Majesty, His Heirs and Successors, the other Moiety to the Use of the Seizing Officer, or Informer.

And be it further Enacted by the Authority aforesaid, That every Revenue Officer who shall Secrete any Tea which shall be Seized for the Reasons aforesaid, or who shall by himself, or any other Person or Persons for him, Sell, or Expose to Sale, any Tea whatsoever, shall, over and above all other Penalties he is or may be liable to, by Virtue of any Law now in Being, Forfeit and Lose the Sum of Twenty Pounds Sterling, and also his Employment in the Revenue.

And



And be it further Enacted by the Au-  
thority aforesaid, That all Contracts,  
made With any Person or Persons What-  
soever, for Tea Clandestinely Imported,  
or to be Clandestinely Imported, shall be,  
and are hereby Declared and Adjudged to  
be Null and Void, and of no Effect, nor  
shall any Suit be thereupon Maintainable,  
in any Court of Law or Equity in this  
Kingdom.

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VI.

And be it further Enacted by the Au-  
thority aforesaid, That all Boats and  
Wherries, in which any Tea intended to be  
Run, or Clandestinely Imported, shall be  
found, or out of which any Tea shall be  
cast into the Sea, in order to prevent the  
Seizing thereof, shall, on Condemnation of  
such Tea so found on Board, or due Proof  
made of such Tea being on Board, and  
afterwards cast into the Sea, be Seized,  
and publicly Burnt, in such Manner,  
and before such Persons, as is herein be-  
fore Directed in Relation to Tea.

And Whereas the Distillers of Spirits,  
of Aqua Vitæ, and other Strong Waters  
for Sale, notwithstanding the several  
Laws heretofore made to the Contrary,  
Conceal their Stills from the Officers of  
His Majesty's Revenue, and thereby avoid



CHAP. the Payment of the Duty of Excise, Pay-  
VI. able to His Majesty.

And Whereas it has been found, that permitting Distillers to Distill the said Liquors, in Stills or Alembicks of small Dimensions, have enabled them to Commit the said Frauds, and also to Distil the said Spirits, Aqua Vitæ, and other Strong Waters for Sale, in a fraudulent Manner, of bad Materials, and Sell the same at a low Price, to the manifest Encouragement of Drunkenness, and all Sorts of Disorders, and to the great Detriment of the Health of His Majesty's Subjects; Be it Enacted by the Authority aforesaid, that from and after the Twenty fourth Day of June, which shall be in the Year of Our Lord One thousand seven hundred and fifty eight, no Person or Persons shall Distill for Sale, any Spirits, Aqua Vitæ, or Strong Waters within this Kingdom, but in Stills, Black Pots, or Alembicks, which may hold or contain, at least Two hundred Gallons, upon Pain of Forfeiting such Still, and also the Sum of One hundred Pounds for every Offence, to be Recovered in Manner herein after mentioned.

Provided



Provided alwayes, And be it Enacted by the Authority aforesaid, That any Person or Persons, who shall Distill Spirits, Aqua Vitæ, or Strong Waters, for his, her, or their own Use only, and not for Sale, shall and may keep, and make Use of any Still, Black Pot, or Alembick, which shall hold or contain no greater or larger Quantity of Wash, or Pot Ale, than Twelve Gallons, in their respective Place of Abode; And if any Still, Black Pot, or Alembick, shall be found in the Custody of such Private Distiller, containing any larger Quantity of Wash, or Pot Ale, than as aforesaid; then, and in such Case, be it Enacted by the Authority aforesaid, That such Person shall be deemed a Common Distiller for Sale; and that it shall and may be Lawful, to and for the Person finding such Still, Black Pot, or Alembick, if the same shall not contain Two Hundred Gallons, to Seize the same.

And be it Enacted by the Authority aforesaid, That from and after the Twentieth fourth Day of June, One thousand seven hundred and fifty eight, it shall and may be Lawful, to and for the Gauger or Gaugers, or other Officers of Excise in their respective Districts, to enter the Houses,  
A
Still



CHAP. Still-Houses, Store-Houses, Out-Houses,  
 VI. and all other Places Whatsoever, of, or be-  
 ~~~~~ longing to, any Distiller or Maker of Aqua  
 Vita, Spirits, or Strong Waters, in  
 which he or they shall Suspect any Still,  
 Black Pot, or Alembick, not containing  
 Two hundred Gallons, to be Concealed,  
 and to Seize the same.

And be it Enacted by the Authority  
 aforesaid, That such Stills, Black Pots,  
 or Alembicks, so Seized as aforesaid, shall  
 be Broke in the Presence of the Prin-  
 cipal Officer of the District in which such  
 Still, Black Pot, or Alembick, shall be  
 found; and that the Materials of which  
 such Still, Black Pot, or Alembick, is made,  
 shall be Sold for the Use of His Ma-  
 jesty, and the Person who shall Seize the  
 same.

And Whereas Claims are frequently  
 made of Goods Seized by Persons who  
 never appear after making such Claim,  
 but leave the Kingdom, or the District  
 where the Seizure was made, and cannot  
 be found, so as to be Served with a No-  
 tice, or Summons for Trial, as the Law  
 directs, by Reason whereof, several Par-  
 cels of Goods have Remained under Sei-  
 zure for many Years, and until they pe-  
 rished, on Account of not being duly  
 Condemned,



Condemned, to the Prejudice of His Ma. CHAP.  
 jesty and the Informer ; VI.

For Remedy Whereof, Be it Enacted by the Authority aforesaid, That in all Cases Where a Seizure shall be made of any Goods or Merchandize, and a Claim shall be Tendered by the true and lawful Owner or Proprietor thereof, or by any Person deputed to make such Claim, under his or their Hand, that the Person or Persons Tendering such Claim or Claims, shall, at the Foot of their said respective Claims, mention some particular House within the District Where the Goods are Seized, Where Notices or Summonses shall be left, or served, and in Default thereof, that the Claim shall not be deemed legal, or received, but that it shall and may be lawful to proceed to the Condemnation of such Goods, in such Manner as by Law may now be done for Want of a Claim ; and that all Notices or Summonses served or left for such Claimants with any Person above the Age of Sixteen Years, residing at such House as shall be so mentioned or expressed at the Foot of the said Claims, shall be Valid in Law, and as effectual, as if the Persons making such Claims were personally Served with such Notices or Summonses.



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Provided nevertheless, That due Proof shall be made of such Service, by the Affidavit of some credible Witness, who shall himself serve such Summons or Notice, and if it shall appear by such Affidavit as aforesaid, that no Person Resided at such House, on Whom such Notice or Summons could be Served, then, and in such Case, be it Enacted by the Authority aforesaid, That such Summons or Notice shall be Posted upon the Door of the said House, at least Eight Days before the Time appointed for the Determining the said Claim; And if the Person making the said Claim, shall not Appear on the Day mentioned in the said Summons or Notice, for the Hearing the said Cause, then, and in such Case, be it Enacted by the Authority aforesaid, That it shall and may be lawful for the Chief Commissioners of His Majesty's Revenue, and their Sub-Commissioners, in their several and respective Districts, to Hear and Determine the said Cause, as if such Claimant had appeared.

And Whereas it often happens, that the Claimants of Goods Seized by the Officers of His Majesty's Revenue, on the Condemnation thereof by the Chief Commissioners, or Sub-Commissioners, in their respective Districts, enter Appeals against  
such



such Judgment of Condemnation, in order CHAP.  
 to Delay the Sale of such Goods, so Con- VI.  
 demned as aforesaid, that they may thereby  
 Perish, and His Majesty and the Seizing  
 Officer lose the Benefit of the said Seizure;

For Remedy Whereof, be it Enacted by  
 the Authority aforesaid, That all perish-  
 able Goods and Commodities, which shall  
 be Seized by any of the Officers of His  
 Majesty's Revenue, or other Person or  
 Persons, and Condemned as aforesaid,  
 shall and may be Sold, as the Law directs,  
 at any Time after the Expiration of  
 Twenty one Days after the Condemnation  
 thereof, by Order of the Chief Commis-  
 sioners of His Majesty's Revenue, or any  
 Three or more of them, notwithstanding  
 any Appeal brought, or to be brought  
 from the said Sentence of Condemnation  
 (Six Days Notice being previously given  
 in Manner herein before mentioned) to the  
 Claimant, or left for him at his or her  
 usual Place of Residence, and an Affidavit  
 being made of such Service or Notice, be-  
 fore One of the Commissioners of His  
 Majesty's Revenue, or the Principal Officer  
 of the Port or District, Where, or Within  
 which such Goods shall be Seized, and  
 the Produce, arising by or from such Sale,  
 to be Accounted for, and Paid to such Per-  
 son and Persons respectively, as shall be  
 by Law intitled thereto, in Ten Days  
 after



**C H A P.** after the Time given by Law for Appeal-  
**VI.** ing shall be elapsed, or in Case of an Ap-  
 ~~~~~ peal, in Ten Days after the Sentence of  
 Condemnation shall be Affirmed, or the  
 Appeal Dismissed ; And in Case of a Re-  
 versal of such Sentence of Condemnation,  
 the Produce arising by or from such Sale,  
 shall, in Ten Days after such Reversal, be  
 Accounted for and Paid to the Owner or  
 Owners respectively, of the Goods so Seized  
 and Sold as aforesaid, in full Satisfaction  
 for the Goods so Seized.

And Whereas the Laws heretofore made  
 to Prevent the Running of Goods from the  
 Isle of Man, have proved ineffectual, and  
 great Quantities of Goods are Run from  
 the said Island into this Kingdom ; And  
 inasmuch as the Limits of the Ports of  
 this Kingdom are not exactly Described,  
 and the Runners of Goods from the said  
 Island frequently Escape the Punishments  
 to which they are subject by Law, by  
 getting Persons to Swear, that their  
 Boats, when Seized, were not within the  
 Limits of a Port, to the great Detriment  
 of His Majesty's Revenue, and the Fair  
 Trader ;

For Remedy Whereof, be it Enacted by  
 the Authority aforesaid, That all Goods  
 brought from, or laden in the Isle of Man  
 (not being of the Growth, Produce, or Ma-  
 nufacture



nufacture of the said Island) in any Vessel or Boat belonging to any Port or Person residing in this Kingdom, as likewise such Vessel or Boat, in which the same shall be laden, and all her Tackle, Apparel and Furniture, shall, and may be Seized, Condemned and Forfeited, as the Law directs, in case such Goods had been Imported into this Kingdom, if such Boat or Vessel shall be found at Sea, at any Place within three Leagues of the Coast of this Kingdom, notwithstanding the same shall not be between any Head-Lands, or within the Limits of a Port within this Kingdom.

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And Whereas a Doubt hath arisen, whether Linens made in Germany, or Silesia, and after Bleached in Holland, and Imported from thence into this Kingdom, are, or ought to be Rated and Pay Duty as Holland Linen; For Remedy whereof, and for Obviating and taking away all such Doubts, Be it further Enacted and Declared by the Authority aforesaid, That all Linens made in Germany, or Silesia, and after Bleached in Holland, and Imported from thence into this Kingdom, shall be Rated as Holland Linen, and Pay the Duties appointed by Law to be Paid on the Importation of Holland Linen.



CHAP. VI. And be it further Enacted by the Authority aforesaid, That all the Forfeitures and Penalties Inflicted by this Act, other than such as are otherwise by this present Act appointed, shall, and may be Sued for and Recovered, Seized and Applied in such Manner and Form, and by such Ways and Methods, and under such Regulations, and in such Time as are prescribed and appointed, in and by an Act of Parliament Made in the Fourteenth Year of the Reign of King Charles the Second, Intituled, An Act for the Settling of the Excise, or New Impost, upon His Majesty, His Heirs, and Successors, according to the Book of Rates herein Inserted, With the like Remedy of Appeal to the Party or Parties who shall think himself or themselves Aggrieved or Injured, as by the said Act is Provided.

Provided allways, and be it Enacted by the Authority aforesaid, That so much of this Act, as is not mentioned to be for Continuing any former Act or Acts, Clause or Clauses, in any former Act or Acts, shall continue only and be in Force for Two Years, from the Twenty-fifth Day of March, One thousand seven hundred and fifty-eight, and from thence till the End of the then next Session of Parliament, and no longer.



